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Russian museum of accounting history

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THE RUSSIAN MUSEUM OF ACCOUNTING HISTORY

Sergey Krivoruchko, Director of the Representation, Center of the Information Technology (Parus) in Ukraine, reports that inauguration of the new Accounting History Museum is scheduled for October, 1997. This will coincide with the Fall festivities in Moscow to celebrate the city's 850th anniversary. Preparation of the exposition is well under way.

The museum will have three exposition halls and be housed at one of the Moscow universities. One of the halls will be equipped for educational audio/video demonstrations. The first hall of the exhibition will cover the period from 4,000 BC to the middle 19th Century and trace the origins and earlier stages of accounting history. The exhibits will include photos of accounting records for Egyptian papyrus, Babylonian clay tablets, ancient accounting tools such as the abacus and knotted cords, and copies of accounting registries and title pages of first publications on accounting. Special attention will be paid to the origin of the double-entry system in accounting and national traditions (Italian, French, German, American).

A second hall will exhibit materials from mid 19th to mid 20th Centuries and is dedicated to the history of the development of accounting theory. Portraits and biographic data of individuals who helped to develop theoretical foundations of account-

ing will be displayed. More modern forms of accounting registries and arithmetic machines, such as mechanical and punch-card computing machines will be displayed. The origins of auditing and its goals and evolution and jurisdictions regarding accounting and auditing will be included. Also, the trade-unionist movement, accountants' labor conditions, and the origination and development of professional press and publications will be featured.

A special section will be dedicated to development of accounting science in Russia by identifying Russian scholars, contributions, and cover pages of published works. Management accounting will be displayed in a section to include accounting methods such as standard costs, direct costing, and others. The balance sheet section will show the evolution of the balance sheet. The socialist period will be reflected in the evolution of regulation through documents and scientific papers and periodicals.

The third hall will demonstrate the accounting state-of-the-art. This will exhibit current computer technologies, contemporary scholars and their works in accounting and auditing and major professional bodies and publishing houses.

The museum is designed for accountants, those interested in accounting, and the general public to present accounting methodology and its evolution.

WANTED MANUSCRIPTS AND ITEMS OF INTEREST

Anyone wishing to submit short article manuscripts, notes, cartoons, shaggy dog stories, letters to the editor, or other items to THE ACCOUNTING HISTORIANS NOTEBOOK should send the material for consideration to the editor, Kumar N. Sivakumar, School of Accountancy, Georgia State University, P.O. Box 4050, Atlanta, GA 30302.